IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

WEDNESDAY, THE 25TH JULY 2007 / 3RD SRAVANA 1929

WA.No. 1836 of 2007

AGAINST THE JUDGEMENT IN WPC.21972/2007 Dated 17/07/2007

APPELLANT: PETITIONER

M/S. KUMMANCHERRI STEELS,
KUMMANCHERRI BUILDING, FLOWER JUNCTION, T.D. ROAD,
ERNAKULAM,COCHIN, REPRESENTED BY THE
AUTHORISED REPRESENTATIVE,K.RAJASEKHAR, AGED 45,
S/O.RUKMANDHARA RAO, PLOT NO. 93,
VETARNARY COLONY, NEAR RING ROAD, VIJAYAWADA.

BY ADV. SRI.RENJITH B.MARAR
SRI.PRABHU VIJAYAKUMAR

RESPONDENTS: RESPONDENTS
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1. THE STATE OF KERALA,
REP. BY THE SECRETARY, (TAXES),
THIRUVANANTHAPURAM.

2. THE SALES TAX INSPECTOR,
SALES CHECK POST, KALYAN, PALAKKADU.

BY SENIOR GOVERNMENT PLEADER SRI.MUHAMMED RAFIQ

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 25/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN,J.

W.A. NO. 1836 OF 2007

Dated this the 25th July, 2007

JUDGMENT

H.L.DATTU, C.J.

This appeal is directed against the orders passed by the learned single Judge in W.P.(C) No.21972 of 2007, dated 17th July, 2007.

2. The Check Post Authority has issued a show cause notice under Section 47(2) of the Kerala Value Added Tax Act, 2003 read with Rule 67 of the Kerala Value Added Tax Rules, 2005. After receipt of the notice, the appellant/petitioner has filed his objections. Even before that objection could be considered by the Check Post Authority, the appellant has rushed to this Court by filing W.P.(C) No.21972 of 2007. The prayers in the Writ Petition are to quash Ext.P1 notice issued by the Check Post Authority and to direct the Check Post Authority to release the vehicles and the goods under detention pursuant to Ext.P1 notice. By way of an interim relief, the appellant has sought for release of the vehicles and goods in detention.

3. Though the Writ Petition filed is wholly premature, the learned single Judge, taking a very sympathetic view of the matter, has directed the second respondent, namely, the Check Post Authority to release the goods, subject to the petitioner depositing

50% of the security demanded in cash by the Check Post Authority. In our view, there is no error in the orders passed by the learned single Judge, which would call for our interference. Therefore, the Writ Appeal requires to be rejected and it is rejected.

Ordered accordingly.

(H.L.DATTU)
Chief Justice

(K.T.SANKARAN)
Judge

ahz/DK